

missioners, or by the Appeal Tax Court of Baltimore city, stricken from the assessment list as taxable basis of any person or persons so furnishing the said schedule or schedules by reason alone of this fact, that such property is not contained in such schedule or any of them.

190. That any owner of property or owner to whom property has been valued, and who shall claim that the property so to him, or it, valued, is not owned by him, or is exempted from valuation and assessment, or any person acting in behalf of such person, or making such claim on behalf of said owner, may file a petition in the Circuit Court for that county in which the said property has been so valued, or in the City Court of Baltimore, if the said property has been valued in Baltimore city, setting forth the facts of the said case, and the ground upon which said exemption is claimed, or denying said ownership; the said petition shall be filed within thirty days after the return made by the Board of Control and Review of the county, or the city of Baltimore, in which said property shall have been valued, to the County Commissioners of said county, or to the Appeal Tax Court of Baltimore city, or within thirty days after the said property has been so valued to the said owner, and notice given to him of such valuation; to said petition, the County Commissioners of the counties, or the Appeal Tax Court of Baltimore city, according to the locality in which said valuation was made, shall be made defendants, and the State's Attorney of the said county, or the State's Attorney of Baltimore city, as the case may require, shall appear for the said defendants; the said defendants shall answer the said petition within ten days after they shall have actual notice thereof. It shall be the duty of the said Circuit Court, or City Court of Baltimore, to hear the said case upon petition and answer, and upon such affidavits, if any, as the Court may authorize to be taken by either party, on such notice as the Court may prescribe at its then session or at the earliest practicable day thereafter; and the said Court shall determine whether the said property so valued to the said owner is or is not subject to such valuation and assessment for State taxes, or ought or ought not, to